

Caution: DRAFT FORM

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If you have any comments on this draft form, you can submit them to us on our web site. Include the word DRAFT in your response. You may make comments anonymously, or you may include your name and e-mail address or phone number. We will be unable to respond to all comments due to the high volume we receive. However, we will carefully consider each suggestion. So that we can properly consider your comments, please send them to us within 30 days from the date the draft was posted.

Closer Connection Exception Statement for Aliens

OMB No. 1545-1410

Department of the Treasury
Internal Revenue Service

▶ Attach to Form 1040NR or Form 1040NR-EZ.

2003Attachment
Sequence No. **101**For the year January 1—December 31, 2003, or other tax year
beginning

, 2003, and ending

, 20

Your first name and initial

Last name

Your U.S. taxpayer identification number, if any

**Fill in your
addresses only if
you are filing this
form by itself and
not with your U.S.
tax return**

Address in country of residence

Address in the United States

Part I General Information

- 1 Type of U.S. visa (e.g., F, J, M, etc.) and date you entered the United States ▶
- 2 Of what country or countries were you a citizen during the tax year?
- 3 What country or countries issued you a passport?
- 4 Enter your passport number(s) ▶
- 5 Enter the number of days you were present in the United States during:
2003 2002 2001
- 6 During 2003, did you apply for, or take other affirmative steps to apply for, lawful permanent resident status in the United States or have an application pending to change your status to that of a lawful permanent resident of the United States (see instructions)? ☐ Yes ☐ No

Part II Closer Connection to One Foreign Country

- 7 Where was your tax home during 2003?
- 8 Enter the name of the foreign country to which you had a closer connection than to the United States during 2003
▶
Next, complete Part IV on the back.

Part III Closer Connection to Two Foreign Countries

- 9 Where was your tax home on January 1, 2003?
 - 10 After changing your tax home from its location on January 1, 2003, where was your tax home for the remainder of 2003?
.....
.....
.....
 - 11 Did you have a closer connection to each foreign country listed on lines 9 and 10 than to the United States for the period during which you maintained a tax home in that foreign country? ☐ Yes ☐ No
If "No," attach an explanation.
 - 12 Were you subject to tax as a resident under the internal laws of (a) either of the countries listed on lines 9 and 10 during all of 2003 or (b) both of the countries listed on lines 9 and 10 for the period during which you maintained a tax home in each country? ☐ Yes ☐ No
 - 13 Have you filed or will you file tax returns for 2003 in the countries listed on lines 9 and 10? ☐ Yes ☐ No
If "Yes" to either line 12 or line 13, attach verification.
If "No" to either line 12 or line 13, please explain ▶
- Next, complete Part IV on the back.**

Part IV Significant Contacts With Foreign Country or Countries in 2003

- 14 Where was your regular or principal permanent home located during 2003 (see instructions)?
- 15 If you had more than one permanent home available to you at all times during 2003, list the location of each and explain ►
- 16 Where was your family located?
- 17 Where was your automobile(s) located?
- 18 Where was your automobile(s) registered?
- 19 Where were your personal belongings, furniture, etc., located?
- 20 List social, cultural, religious, and political organizations you currently participate in and the location of each:
- | | | | |
|---|-------|----------|-------|
| a | _____ | Location | _____ |
| b | _____ | Location | _____ |
| c | _____ | Location | _____ |
| d | _____ | Location | _____ |
| e | _____ | Location | _____ |
- 21 Where was the bank(s) with which you conducted your routine personal banking activities located?
- | | | | |
|---|-------|---|-------|
| a | _____ | c | _____ |
| b | _____ | d | _____ |
- 22 Did you conduct business activities in a location other than your tax home? ☐ Yes ☐ No
If "Yes," where?
- 23a Where was your driver's license issued?
- b If you hold a second driver's license, where was it issued?
- 24 Where were you registered to vote?
- 25 When completing official documents, forms, etc., what country do you list as your residence?
- 26 Have you ever completed:
- | | | | |
|---|--|------------------------------|-----------------------------|
| a | Form W-8 or Form W-8BEN (relating to foreign status)? | <input type="checkbox"/> Yes | <input type="checkbox"/> No |
| b | Form W-9, Request for Taxpayer Identification Number and Certification? | <input type="checkbox"/> Yes | <input type="checkbox"/> No |
| c | Form 1078, Certificate of Alien Claiming Residence in the United States? | <input type="checkbox"/> Yes | <input type="checkbox"/> No |
| d | Any other U.S. official forms? If "Yes," indicate the form(s) ► | <input type="checkbox"/> Yes | <input type="checkbox"/> No |
- 27 In what country/countries did you keep your personal, financial, and legal documents?
- 28 From what country/countries did you derive the majority of your 2003 income?
- 29 Did you have any income from U.S. sources? ☐ Yes ☐ No
If "Yes," what type?
- 30 In what country/countries were your investments located (see instructions)?
- 31 List any charitable organizations to which you made contributions and their locations:
- | | | | |
|---|-------|----------|-------|
| a | _____ | Location | _____ |
| b | _____ | Location | _____ |
| c | _____ | Location | _____ |
| d | _____ | Location | _____ |
- 32 Did you qualify for any type of government-sponsored "national" health plan? ☐ Yes ☐ No
If "Yes," in what country?
- If "No," please explain ►
- If you have any other information to substantiate your closer connection to a country other than the United States or you wish to explain in more detail any of your responses to lines 14 through 32, attach a statement to this form.

Sign here only if you are filing this form by itself and not with your U.S. tax return

Under penalties of perjury, I declare that I have examined this form and the accompanying attachments, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.



Your signature



Date